

1                                   **UNITED STATES DISTRICT COURT**  
2                                   **DISTRICT OF NEVADA**

3           United States of America,

Case No.: 2:13-cr-00039-JAD-VCF

4                   Plaintiff

5           v.

**Order Denying Motion  
for Reconsideration**

6           Ramon Desage, et. al,

[ECF No. 344]

7                   Defendants

8           Ramon Desage pled guilty to conspiring to defraud the United States.<sup>1</sup> Although he  
9 admits in his plea agreement to conspiring to cause fraudulent federal income tax returns to be  
10 filed for himself and his entities for the tax years 2006–09,<sup>2</sup> the parties disputed the amount of  
11 the tax loss and left that valuation to the court. The parties’ positions were clearly drawn: the  
12 Internal Revenue Service agents who had spent years evaluating Desage’s books and records  
13 calculated that he underreported and underpaid his income tax by \$28,221,767 for tax years  
14 2006–09; Desage countered that he could have claimed a near-equal amount of additional tax  
15 deductions that would have wiped out his entire deficiency because he used unaccounted-for  
16 cash to repay loans and fund other business expenses. After listening to two days of testimony,  
17 sifting through a pile of accounting documents, and evaluating the parties’ extensive briefing, the  
18 court adopted the government’s position and found that Desage’s loss amount for sentencing and  
19 restitution purposes is \$28,221,767.<sup>3</sup>

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<sup>1</sup> ECF No. 285.

23           <sup>2</sup> *Id.* at 4.

<sup>3</sup> ECF No. 339.

1 Desage moves for reconsideration, arguing that the court “committed clear error in this  
2 determination” and should find instead “a tax loss of \$8,008,000.”<sup>4</sup> He suggests that the court  
3 was confused in its assessment and offers brand new arguments and figures to support a reduced  
4 sum. The court is not persuaded by this additional and novel argument. The parties’ positions  
5 were exhaustively presented, argued, briefed, and evaluated. And the court supported its  
6 conclusions with heavy citations to the record in a 13-page order. The court does not find a basis  
7 to reconsider, so it stands by its ruling.

8 Accordingly, IT IS HEREBY ORDERED that **the motion for reconsideration [ECF**  
9 **No. 344] is DENIED.** Sentencing will proceed as scheduled on September 23, 2019, at 2 p.m.

10 Dated: August 30, 2019

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12 U.S. District Judge Jennifer A. Dorsey  
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<sup>4</sup> ECF No. 344.